

TABLE OF CONTENTS
YEAR ENDED JUNE 30, 1999

**PAGE
NUMBER**

INTRODUCTORY SECTION

LETTER OF TRANSMITTAL	VII
CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING	XXIII
CERTIFICATE OF AWARD FOR OUTSTANDING FINANCIAL REPORTING	XXIV
DIRECTORY OF ELECTED AND OTHER OFFICIALS	XXV
ORGANIZATION CHART	XXVI

FINANCIAL SECTION

<u>INDEPENDENT AUDITORS' REPORT</u>	1
---	---

GENERAL PURPOSE FINANCIAL STATEMENTS:

Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Unit	8
Combined Statement of Revenues, Expenditures and Changes in Undesignated Fund Balances - Budget and Actual (Budgetary Basis) - Budgeted Governmental Fund Types	10
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types and Similar Trust Funds and Discretely Presented Component Unit	12
Combined Statement of Cash Flows - All Proprietary Fund Types and Nonexpendable Trust Fund and Discretely Presented Component Unit	14
Combined Statement of Changes In Plan Net Assets	18
Notes to the Financial Statements	20
Required Supplementary Information:	
- Pension Trust Funds: Analysis of Funding Progress - Last Six Fiscal Years	22
- Year 2000 Compliance	22

COMBINING INDIVIDUAL FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS AND SCHEDULES:

GENERAL FUND

City of San Diego Reporting Entity:	
Balance Sheet	24
Statement of Revenues, Expenditures and Changes in Fund Balance	25
Schedule of Revenues, Expenditures, and Changes in Undesignated Fund Balance Budget and Actual (Budgetary Basis)	26
Schedule of Revenues and Transfers - Budget and Actual (Budgetary Basis)	27
Schedule of Expenditures and Transfers - Budget and Actual (Budgetary Basis)	30

TABLE OF CONTENTS (Continued)

PAGE
NUMBER

FINANCIAL SECTION (Continued)

SPECIAL REVENUE FUNDS

Combining Balance Sheet	48
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	50
Combining Schedule of Revenues, Expenditures and Changes in Undesignated Fund Balances - Budget and Actual (Budgetary Basis)	52
City of San Diego Reporting Entity:	
Combining Balance Sheet	54
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	56
Combining Schedule of Revenues, Expenditures and Changes in Undesignated Fund Balances - Budget and Actual (Budgetary Basis)	58
 ENVIRONMENTAL GROWTH FUND	
Balance Sheet	66
Statement of Revenues, Expenditures and Changes in Fund Balances	66
Schedule of Revenues, Expenditures and Changes in Undesignated Fund Balances - Budget and Actual (Budgetary Basis)	68

DEBT SERVICE FUNDS

Combining Balance Sheet	72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	74
City of San Diego Reporting Entity:	
Combining Balance Sheet	76
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	76
Combining Schedule of Revenues, Expenditures and Changes in Undesignated Fund Balances - Budget and Actual (Budgetary Basis)	78
 OTHER SPECIAL ASSESSMENTS FUNDS	
Combining Balance Sheet	80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	80

CAPITAL PROJECTS FUNDS

Combining Balance Sheet	86
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	88
City of San Diego Reporting Entity:	
Combining Balance Sheet	90
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	91
Capital Outlay Fund Schedule of Revenues, Expenditures and Changes in Undesignated Fund Balances - Budget and Actual (Budgetary Basis)	92

TABLE OF CONTENTS (Continued)

PAGE
NUMBER

FINANCIAL SECTION (Continued)

ENTERPRISE FUNDS

Combining Balance Sheet	94
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	95
Combining Statement of Cash Flows	96
City of San Diego Reporting Entity:	
Combining Balance Sheet	98
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	100
Combining Statement of Cash Flows	102

INTERNAL SERVICE FUNDS

City of San Diego Reporting Entity:	
Combining Balance Sheet	106
Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)	108
Combining Statement of Cash Flows	110

TRUST AND AGENCY FUNDS

Combining Balance Sheet	114
-------------------------------	-----

PENSION TRUST FUNDS

Combining Balance Sheet	116
Comparative Statement of Changes in Plan Net Assets	116

EXPENDABLE TRUST FUNDS

Combining Balance Sheet	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	120

AGENCY FUNDS

Combining Balance Sheet	122
Combining Statement of Changes in Assets and Liabilities	124

GENERAL FIXED ASSETS ACCOUNT GROUP

Schedule of General Fixed Assets by Function and Activity	128
Schedule of Changes in General Fixed Assets by Function and Activity	129

GENERAL LONG-TERM DEBT ACCOUNT GROUP

Schedule of General Long-Term Debt	132
--	-----

TABLE OF CONTENTS (Continued)

	<u>PAGE NUMBER</u>
STATISTICAL SECTION (UNAUDITED)	
<u>TABLE</u>	
1 General Governmental Expenditures by Function - Last Ten Fiscal Years	136
2 General Governmental Revenues by Source - Last Ten Fiscal Years	136
3 General Fund - General Revenues by Source - Last Ten Fiscal Years	137
4 General Fund - Expenditures by Function - Last Ten Fiscal Years	137
5 Assessed Valuation of All Taxable Property - Excluding Redevelopment Projects	138
6 Assessed Valuation of All Taxable Property - Redevelopment Areas Only	140
7 Tax Rates Per \$100 of Assessed Valuation - Last Ten Fiscal Years	142
8 Schedule of Legal Debt Margin	142
9 Levies and Taxes Received by City - Secured Property - Last Ten Fiscal Years	143
10 Ratio of Net General Obligation Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Fiscal Years	143
11 Schedule of Direct and Overlapping Bonded Debt	144
12 Ratio of Annual Debt Service for General Bonded Debt to Total General Expenditures - Last Ten Fiscal Years	145
13 Special Assessment Billings and Collections - Last Ten Fiscal Years	145
14 Revenue Bond Coverage - Water Bonds - Last Ten Fiscal Years	146
15 Revenue Bond Coverage - Sewer Bonds - Last Ten Fiscal Years	146
16 Demographic Statistics - Last Ten Fiscal Years	147
17 Principal Taxpayers in City of San Diego	147
18 Comparison of Construction, Bank Deposits and Property Values - Last Ten Fiscal Years ..	148
19 Miscellaneous Statistical Data	149